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Alternative signature methods for income tax preparers

FTB conforms to IRS Notice 2004-54

Franchise Tax Board conforms to Internal Revenue Service Notice 2004-54, which authorizes the IRS to accept certain alternative return signature methods from income tax return preparers. Preparers may sign original or amended California returns (e-file or paper), requests for filing extensions, and e-file signature authorizations using a rubber stamp, mechanical device, or computer software program. (For example: a computer-generated, digital facsimile of the tax preparer's signature, inserted on the form by the computer software program.) IRS Notice 2004-54, dated August 16, 2004, provides that the IRS will permit income tax return preparers to sign original returns, amended returns, requests for filing extensions, or e-file signature authorizations using certain alternative signature methods.

By conforming to the notice, we avoid a situation where preparers faced different signature requirements for federal and state returns. Note: IRS Notice 2004-54 does not apply to any other documents that currently require a manual signature, such as elections, applications for change in accounting method, or power of attorney.

Income tax return preparers who use alternative signature methods must:

- Affix either a facsimile of the individual preparer's signature or the individual preparer's printed name to returns or requests for extension.
- Provide all the other preparer information required on returns and extensions, such as:
 - Name
 - Address
 - Relevant employer identification number
 - Preparer's individual identification number (social security number or preparer tax identification number)
 - Phone number

This change only applies to income tax preparers and does not change the taxpayer's signature requirements.